

**Minutes
Town of Oshkosh**

**Board of Review Hearing
July 20, 2010 – 1:00 p.m. – Town Hall**

PRESENT: Chairman Gerald Frey, Supervisor Carol Kaufmann, Supervisor Jim Erdman, Clerk Jeannette Merten, Town Assessors Troy Zacharias and Town Attorney Paul Rosenfeldt.

Chairman Frey convened the Board of Review to order at 1:00 p.m.

Notice of Board of Review was acknowledged by an affidavit from the Oshkosh Northwestern Newspaper of being published on July 5 & 12 and notice was posted on July 5th. Board of Review notice was also printed in a Town Newsletter mailed middle part of June to all property owners in the Town of Oshkosh.

**MOTION MADE BY FREY, ERDMAN SECOND, TO SELECT CAROL KAUFMANN AS CHAIRPERSON.
MOTION CARRIED.**

**MOTION MADE BY ERDMAN, FREY SECOND, TO SELECT GERALD FREY AS VICE-CHAIRPERSON TO
CONDUCT THE BOARD OF REVIEW HEARINGS. ROLL CALL. MOTION CARRIED.**

Be it verified that Supervisor Erdman, Supervisor Kaufmann, and Chairman Frey met the mandatory training requirements specified in sec. 70.46 (4), Wisconsin Statutes.

Town Assessor signed the Assessor's Affidavit of assessed value and was sworn-in by the town clerk for the remainder of the hearings.

Sworn testimonies of property owners waving their right to a 48-hour notice were as follows:

HEARING #1

Property Owner: Donna and Joseph Koelbl

Parcel Number: #018-2650

Address: 3121 Vinland Rd., Oshkosh WI 54901

Person appearing/testifying: Donna and Joseph Koelbl

Donna and Joseph Koelbl waved their right to a 48-hour notice.

They believe that the factory built behind them has devalued their property. The house sits over two lot. Koelbls believe their assessment should be the same as last year because they haven't changed anything, except adding a small shed.

Koelbls own parcels #018-2649 and #018-2650

#018-2649 the 2010 assessment is

Land 8600 – Imp 0 = 8600 total

#018-2650 the 2010 assessment is

Land 8600 – Imp 128,200 = 136,800*

*Due to accidental error in a calculation by the assessor prior to the Board of Review hearing; he adjusted the property assessment from original of 200,100 including land and improvements.

Property owners have not had any recent appraisals and have not been listed any of their property for sale. Their zoning has not changed, but adjacent properties have been changed from agriculture to business.

Zacharias commented on the objection of how he determined their assessment.

MOTION MADE BY KAUFMANN, FREY SECOND, TO CLOSE TAKING OF SWORN TESTIMONY OF THE DONNA AND JOSEPH KOEHL ASSESSMENT OBJECTION. ROLL CALL. ERDMAN, YES; FREY, YES; KAUFMANN, YES; MERTEN, YES. MOTION CARRIED.

HEARING #2

Property Owner: John Koehl and Alba Guerrero-Koehl

Parcel Number: #018-2666

Address: 5220 I Ah Maytah Road , Oshkosh WI 54901

Person appearing/testifying: John Koehl and Alba Guerrero-Koehl

Their main objection was to parcel #018-2666 that there were no new home improvements and made comparisons to neighboring lots.

Regarding parcel #018-2666:

2010 property assessment: land 210,100; Imp 265,900 = 475,900 total

2009 property assessment: land 140,000, Imp 174,000 = 314,000 total

2009 market value estimate = \$436,100 based on 72%

The Koehls said that the average change of improvements was at 18% of all the houses in their neighborhood.

No appraisal was presented. Did provide an attachment marked at Exhibit #1 as notes made by property owners.

The assessor presented his comment. Square footage differences in similar age, size, and condition were taken into consideration and may have been under-assessed originally.

There was discussion on square footage of the home. Property owner claims it is 2900 sq. ft.; assessor had it listed as 3500 sq. ft.

According to the home references by the property owner, the assessor said they are listed as:

1. 2670 sq ft
2. 2800 sq ft
3. 1936 sq ft
4. 2970 sq ft
5. 1924 sq ft

It comes out to \$71-83/per sq ft. on an average in the neighborhood. This home was assessed \$75/per sq ft. with the disputed of sq. ft. was taken off, it came up to \$78/sq. ft.

MOTION MADE BY FREY, ERDMAN SECOND, TO CLOSE TAKING OF SWORN TESTIMONY OF THE JOHN KOEHL AND ALBA GUERRERO-KOEHL ASSESSMENT OBJECTION. ROLL CALL. ERDMAN, YES; FREY, YES; KAUFMANN, YES; MERTEN, YES. MOTION CARRIED.

HEARING #3

Property Owner: Steve Hoopman

Parcel Number: #018-0540-19

Address: 5105 I Ah Maytah Rd, Oshkosh WI 54901

Person appearing/testifying: Steve Hoopman

Hoopman said that the property was up for sale for a year to a year and a half and nobody looked at it for \$450,000. He is in the construction business and understands the today's building costs. The realtor asked to drop the sale to \$425,000. He had an appraisal done 3-years ago that was \$425,000 before the market dropped out. His main objection is the land assessment. Hoopman answered land should be \$100,000 to \$125,000.

2010 property assessment: land 160,000; Imp 329,900 = 489,900 total
2009 property assessment: land 100,100; Imp 259,900 = 350,000 total
2009 market value estimate at 72% is \$491,700.

It is a 3000 sq. ft. home with footage going along two sides. Approximately 400' of channel front footage.

Assessor's comment: It started at \$800/sq. ft. for the land with the discount because it is unusual lot, which came out to \$400 per running ft.

MOTION MADE BY KAUFMAN, ERDMAN SECOND, TO CLOSE TAKING OF SWORN TESTIMONY OF THE STEVE HOOPMAN ASSESSMENT OBJECTION. ROLL CALL. ERDMAN, YES; FREY, YES; KAUFMANN, YES; MERTEN, YES. MOTION CARRIED.

HEARING #4

Property Owner: John Weber Family Trust
Parcel Number: #018-3010
Address: 5119 I Ah Maytah Road , Oshkosh WI 54901
Person appearing/testifying: John Weber

John Weber was objecting to both land and improvement.

257,600 310,300 just improvements
2009 assessment land 37,300; imp 257,600 = 294,900
2010 assessment land 89,400; imp 310,300 = 399,700

It is a 5-year old home. He thinks he could sell it for \$325,000.

The assessor commented on the property.

Home is insured for \$383,000.

MOTION MADE BY KAUFMANN, ERDMAN SECOND, TO CLOSE TAKING OF SWORN TESTIMONY OF THE JOHN WEBER ASSESSMENT OBJECTION. ROLL CALL. ERDMAN, YES; FREY, YES; KAUFMANN, YES; MERTEN, YES. MOTION CARRIED.

HEARING #5

Property Owner: George Philip
Parcel Number: #018-0406-08
Address: 2941 Ryf Rd., Oshkosh WI 54904
Person appearing/testifying: George Philip

George Philip asked to correct his objection form. The construction cost should say \$240,000. He is objecting to the improvement assessment. Phillip provided supplementary documents to support his case.

2010 property assessment: land 75,000; imp 391,600 = 466,600 total
2009 property assessment: land 60,000; imp 255,100 = 315,100 total
2009 estimated fair market value was \$437,600

According to Phillip his home sq. ft. is 3363. The assessor had it listed a bit more than 3200/per sq. ft.

The assessor explained his comparable sales. The assessor was not in the home.

MOTION MADE BY ERDMAN, KAUFMANN SECOND, TO CLOSE TAKING OF SWORN TESTIMONY OF THE GEORGE PHILLIP ASSESSMENT OBJECTION. ROLL CALL. ERDMAN, YES; FREY, YES; KAUFMANN, YES; MERTEN, YES. MOTION CARRIED.

HEARING #6

Property Owner: Dale and Joanne Kressin
Parcel Number: #018-0407-09
Address: 2977 Ryf Rd., Oshkosh WI 54904
Person appearing/testifying: Dale and Joanne Kressin

Kressin explained that the land is in a floodplain primary. He feels that there could be an error in the measurements in sq. ft. of the home. They had no objection with the land, just the improvements. The assessor was in the home. They believe the property is worth \$735,400.

It has a four-car garage; four-season porch, area above the garage is finished. His estimate is 3801 sq ft.

The assessor said he has it listed as \$108/per sq. ft.

2010 property assessment: land 325,000; imp 476,400 = 801,400 total
2009 property assessment: land 280,000; imp 385,000 = 665,000 total
2009 estimated fair market value was 923,600

Kressin brought-in the building plans. The assessor will take the plans and re-measure the home according to the building plans.

MOTION MADE BY ERDMAN, KAUFMANN SECOND, TO CLOSE TAKING OF SWORN TESTIMONY OF THE ASSESSMENT OBJECTION BUT LEAVE THE RECORD OPEN THAT THE PROPERTY OWNERS CAN CROSS EXAMINE THE ASSESSOR ON THE HOME'S MEASUREMENTS. ROLL CALL. ERDMAN, YES; FREY, YES; KAUFMANN, YES; MERTEN, YES. MOTION CARRIED.

HEARING #7

Property Owner: Lee & Roxanne Schultz
Parcel Number: #018-2690
Address: 5266 Primrose Lane, Oshkosh WI 54904
Person appearing/testifying: Lee & Roxanne Schultz

The Schultz's said that they have a 45-year old brick home and gave several comparables that they found. It is a 1865 sq. ft. home. The objection is on the disparity in like age and condition of the home. They added that they have had continuous problems with water leaking through the walls in the basement.

2010 property assessment: land 120,800; imp 195,800 = 316,600
2009 property assessment: land 60,000; imp 142,000 = 202,00

The assessor provided his comment. They have 300' of water frontage on a channel and was assessed at \$90/per running ft.

MOTION MADE BY KAUFMANN, FREY SECOND, TO CLOSE TAKING OF SWORN TESTIMONY LEE AND ROXANNE SCHULTZ OF THE ASSESSMENT OBJECTION. ROLL CALL. ERDMAN, YES; FREY, YES; KAUFMANN, YES; MERTEN, YES. MOTION CARRIED.

HEARING #8

Property Owner: Mitchell and Ann Gebheim
Parcel Number: #018-0324
Address: 3797 Brooks Rd., Oshkosh WI 54904
Person appearing/testifying: Mitch Gebheim

Mitch Gebheim's main objection was to the value of the land.

2010 property assessment: land 43,600; imp 283,400 = 327,000 total

The assessor explained how he arrived at his assessment. The objector was satisfied with his explanation.

MOTION MADE BY KAUFMANN, FREY SECOND, TO CLOSE TAKING OF SWORN TESTIMONY OF THE MITCH GEBHEIM ASSESSMENT OBJECTION. ROLL CALL. ERDMAN, YES; FREY, YES; KAUFMANN, YES; MERTEN, YES. MOTION CARRIED.

HEARING #9

Property Owner: David Moskol

Parcel Number: #018-2553

Address: 2507 Edgewood Lane, Oshkosh WI 54904

Person appearing/testifying: David Moskol

Moskol was objecting to land and improvements. In 2008 he paid \$370,050 for the property. That included personal property as in washer, dryer, 14' fishing boat with a 15hp Johnson motor, stove, refrigerator, microwave, dock, etc. that he listed on the objection form, which should not be considered in the real estimated transfer return. He did not know this at the time when he purchased the property. The house does not have the amenities that many of his neighbor's homes of newer construction. He believes the market has dropped and should reflect that value.

2010 property assessment: land 251,200; imp 117,300 = 368,500 total

2009 property assessment: land 98,000; imp 102,600 = 200,600 total

2009 estimated fair market value at 72% was \$278,600

The assessor commented on the Moskol property. He is listed as 2100/per front ft.

MOTION MADE BY KAUFMANN, ERDMAN SECOND, TO CLOSE TAKING OF SWORN TESTIMONY OF THE DAVID MOSKOL ASSESSMENT OBJECTION. ROLL CALL. ERDMAN, YES; FREY, YES; KAUFMANN, YES; MERTEN, YES. MOTION CARRIED.

HEARING #10

Property Owner: Sandra and Randy Parsons

Parcel Number: #018-0587-07

Address: 4766 Island View Drive, Oshkosh WI 54901

Person appearing/testifying: Sandra and Randy Parsons

The Parsons were objecting to the land and improvements. They presented four comparable sales.

2010 property assessment; land 189,000; imp 131,500 = 320,000 total

2009 property assessment: land 84,000; imp 102,300 = 186,400 total

The assessor said they are listed at \$78.6/per sq. ft. for the home and have 90 ft. of lake frontage. It has no basement.

Parsons brought in three photos, the floodplain map, comparables, and engineering plans.

There is a continuous problem with flooding in the area.

MOTION MADE BY KAUFMANN, ERDMAN SECOND, TO CLOSE TAKING OF SWORN TESTIMONY OF THE SANDRA AND RANDY PARSON ASSESSMENT OBJECTION. ROLL CALL. ERDMAN, YES; FREY, YES; KAUFMANN, YES; MERTEN, YES. MOTION CARRIED.

HEARING #11

Property Owner: Mathew Merten

Parcel Number: #018-2146

Address: 1044 Cozy Lane, Oshkosh WI 54901

Person appearing/testifying: Matt Merten and Colleen Soward

Matt Merten brought in Colleen Soward who works for First Weber, the realtor who sold the property to Merten for Freddie Mac. The date of purchase was 6/4/10 for \$82,000. It was on the market for 127 days. There is no water or septic. The home is unlivable. Merten argues that this was an arms-length sale according to what he read in the property assessment guide.

Merten wants assessment to be lowered to \$82,000, exactly what he paid for it. He provided photos of the view, which pictured summer algae.

Neighboring lots in the City of Oshkosh range from \$1173 to \$545 for lake frontage. Land is in the 100-year floodplain.

The assessor did make a recent visit to the property and did remove the well and septic and lowered the home value to \$21/per sq. ft. It was originally assessed at \$120,000 and dropped it to \$90,000.

Duly noted that the recording device hard drive became full and there was a pause in the hearing before continuing.

MOTION MADE BY KAUFMANN, FREY SECOND, TO CLOSE TAKING OF SWORN TESTIMONY OF THE MATTHEW MERTEN ASSESSMENT OBJECTION. ROLL CALL. ERDMAN, YES; FREY, YES; KAUFMANN, YES; MERTEN, YES. MOTION CARRIED.

HEARING #12

Property Owner: Kathleen Omori

Parcel Number: #018-2268

Address: 4656 Island View Drive., Oshkosh WI 54901

Person appearing/testifying: Kathleen Omori

Kathleen Omori said that it is a small cottage, rented, with 60' of lake footage. She receives \$500/mo. for rent. The house is a little over 600 sq. ft., no basement and the lot is 128 ft deep. No garage and has a gravel driveway. The cottage is over 70-years old and there has been no improvements made. She has received three offers to buy in the last couple of years; all came in under \$100,000. The home was never officially listed on the market.

2010 property assessment; land 126,000; imp 45,300 = 171,300 total

2009 property assessment; land 84,000; imp 38,400 = 122,400 total

The assessor commented on the property.

MOTION MADE BY KAUFMANN, ERDMAN SECOND, TO CLOSE TAKING OF SWORN TESTIMONY OF THE KATHLEEN OMORI ASSESSMENT OBJECTION. ROLL CALL. ERDMAN, YES; FREY, YES; KAUFMANN, YES; MERTEN, YES. MOTION CARRIED.

MOTION MADE BY KAUFMANN, SECOND BY FREY, TO ADJORN THE BOARD OF REVIEW OF 2010 TO RECONVENE ON JULY 23, 2010 AT 1:00 P.M. ROLL CALL. FREY, YES, KAUFMANN, YES; ERDMAN, YES; MERTEN, YES. MOTION CARRIED.

Board of Review adjourned at 8:50 p.m.

Jeannette Merten, Town Clerk
Town of Oshkosh